

EXHIBIT 7
TO SECOND XU NUO DECLARATION
IN SUPPORT OF MOTION TO VACATE
MARITIME ATTACHMENT

Circular of State Administration of Foreign Exchange on Printing and Distributing of Operational Manual of Measures for Foreign Exchange Control in Bonded Areas under Customs Supervision

Issued on October 8, 2007 Series No.; HuiZongFa [2007]No. 166
Resource: State Administration of Foreign Exchange (the "SAFE")

SAFE branches in all provinces, autonomous regions and municipalities directly under the Central Government, exchange administration offices, and SAFE branches in the cities of Shenzhen, Dalian, Qingdao, Xiamen, and Ningbo:

To execute and implement <<Measures for Foreign Exchange Control in Bonded Areas under Customs Supervision>> (hereinafter referred to as the "Measures"), SAFE Head Office has formulated <<Operational Manual of the Measures for Foreign Exchange Control in Bonded Areas under Customs Supervision>> (hereinafter referred to as the "Manual"). This Manual is hereby printed and distributed for your implementation, and the relevant issues are also advised as follows: _

1. Starting from October 1, 2007, branches and sub-branches of SAFE (hereinafter referred to as "SAFE offices") shall no longer issue [Foreign Exchange Registration Certificate in Bonded Areas], [Foreign Exchange Registration Certificate in Export-Processing Zones] and other foreign exchange registration certificates in various bonded areas under Customs supervision and [Foreign Exchange Registration Certificate for Enterprises with Foreign Investment], they shall only issue [Foreign Exchange Registration Certificate in Bonded Areas under Customs Supervision]. In the meantime, SAFE offices are required to collect the [Foreign Exchange Registration Certificate in Bonded Areas], [Foreign Exchange Registration Certificate in Export-Processing Zones] and other foreign exchange registration certificates in various bonded areas under Customs supervision and [Foreign Exchange Registration Certificate for Enterprises with Foreign Investment] which have been issued. The change of certificates shall be finished by January 1st, 2008.
2. During the changeover period, both old foreign exchange registration certificates issued to enterprises in various types of bonded areas under Customs supervision, foreign exchange registration certificates for enterprises with foreign investment and the new foreign exchange registration certificates in bonded area under custom supervision are valid. As of January 1st, 2008, [Foreign Exchange Registration Certificate in Bonded Areas], [Foreign Exchange Registration Certificate in Export-Processing Zones] and other foreign exchange registration certificates in various bonded areas under Customs supervision and [Foreign Exchange Registration Certificate for Enterprises with Foreign Investment] shall be invalid without exemption. Inside-areas enterprises shall go through foreign exchange formalities related to current items and capital items, banks shall properly collect the information with respect to the administration of foreign exchange accounts and report to the SAFE offices on this.

3. Upon receipt of this circular, SAFE offices and exchange administration offices shall transmit it promptly to sub-branches and banks under their jurisdiction, administrative organs of bonded areas, and enterprises in bonded areas, give publicity to the Manual and make preparations to ensure timely issuance of the [Foreign Exchange Registration Certificate in Bonded Areas under Customs Supervision] to enterprises, and complete the relevant training as soon as possible. Any problems encountered during implementation shall be reported to the General Affairs Department of SAFE in due time.

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**Operational Manual of the Measures for Foreign Exchange Control in Bonded Areas
under Customs Supervision**

Charter I Foreign Exchange Registration

Article 1 After acquiring the Industrial and Commercial Business License, the inside-area enterprise shall go through formalities of foreign exchange registration at the SAFE office where it is registered within 30 working days by presenting the Industrial and Commercial Business License, the Certificate of Organizational Code, the pre-approved contract (exclude solely-owned enterprises), its article of association (in the case of an enterprise with foreign investment, the approval document for its establishment is also required) and other original copies of documents and the duplicate copies.

After verifying the documents submitted by the inside-area enterprise, the SAFE office shall issue a [Foreign Exchange Registration Certificated in Bonded Areas under Customs Supervision] (hereinafter referred to as the "Registration Certificate").

The Registration Certificate shall be designed by the SAFE and printed by its branches. The Registration Certificate shall not be forged, altered, rented, lent, transferred, or sold.

Article 2 After go through the formalities of the registration of the foreign trade license at the relevant Ministry of Commerce branch office, when the inside-area enterprise doing foreign trade business go through the formalities to register on the [List of Entities for Payments in Foreign Exchange for Imported Goods] and the record of verification for exported goods, in addition to the Registration Certificate, it also needs to provide for the <<Registration Form for the Recorded Enterprises in Foreign Trade Business>>, the Certificate of Customs Registration.

Article 3 In case of change of name, address, business scope, stock equity transfer, increase of capital, merger and split after foreign exchange registration and acquiring the Registration Certificate, the inside-area enterprise shall report to the SAFE office where it is registered accordingly and go through formalities of altering foreign exchange registration on the basis of the relevant materials within 30 working days after complete the industrial and commercial registration for the alteration.

Article 4 In the case of liquidation due to expiration of business term or casual termination of business, the inside-area enterprise shall hand in the Registration Certificate to the SAFE office where it is registered and go through formalities of nullifying foreign exchange registration within 30 working days after liquidation is approved by the examining and approving body.

Article 5 If the inside-area enterprise loses the Registration Certificate, it shall make a statement in the newspaper within 5 days as of the date of the lost and report to the SAFE office where it is registered within 5 working days after the statement is made. The SAFE office shall re-issue a Registration Certificate based on the statement.

Article 6 An inside-area enterprise's receipts and expenditure in foreign exchange shall not only submit the standard voucher printed in accordance with this Manual and other commercial documents, but also hand in the Registration Certificate.

The SAFE office shall inspect the Registration Certificate on annual basis, the Registration Certificate will be valid for one year after inspection. Inside-area enterprises with foreign investment shall also comply with the regulations of the verification on capital injection and the joint annual inspection on inland outside-area enterprises with foreign investment.

Chapter II Administration of Foreign Exchange Accounts

Article 7 To open or close a foreign exchange account for current items or change account information, the inside-enterprise shall go through the relevant formalities at banks directly in accordance with the regulations related to inland outside-area foreign exchange account for current items by presenting the Registration Certificate.

Article 8 To open or close a foreign exchange account for capital items or change account information, the inside-enterprise shall go through the relevant formalities at banks directly in accordance with the regulations related to inland outside-area foreign exchange account for capital items by presenting the Registration Certificate.

Article 9 All foreign exchange accounts of inside-area enterprises shall be consolidated in the general foreign exchange account information administration system and be managed together. All receipts and expenditure on current items, including collecting payment in foreign exchange, paying expenditure in foreign exchange, settling payment in foreign exchange, purchasing foreign exchange shall be carried out through foreign exchange account.

Article 10 When a bank open a foreign exchange account for a inside-area enterprise, it shall fill in the relevant column with the name of the bank, account number, currency denomination, nature of the account and date of opening and affix its seal to the Registration Certificate.

Article 11 Banks and enterprises shall not lease or rent, borrow or lent foreign exchange accounts, or spend foreign exchange exceeding the approved account limit; they shall not collect, pay, or keep foreign exchange funds for other entities and persons by foreign exchange accounts .

Chapter III Administration of Foreign Exchange Receipt and Payment, Sale and Purchase

Article 12 Foreign exchange revenues of an inside-area enterprise can be transferred to inland or deposited overseas according to the relevant regulations.

Article 13 An inside-area enterprise can make overseas payments at the bank with the valid voucher and commercial documents by one of the following methods: _

(1) In the case of purchasing goods from overseas and the goods is to be imported from overseas by declaring Customs or to be subject to Customs recording, the enterprise shall go through the formalities by presenting the Registration Certificate, contracts or

agreements, invoices, and other valid vouchers and commercial documents corresponding to the method of payment. If the business unit indicated in the original customs declaration form for imported goods is not the inside-area enterprise which submits the application, the relevant agency agreement for importing is required. If the business unit indicated in the original spreadsheet of customs recording for inbound goods is not the inside-area enterprise which make the application, the relevant sales contract or storage agreement and the certificate issued by a inside-area warehouse or storage facility certifying title ship certifies the goods are owned by this inside-area enterprise.

(2) In the case of purchasing goods from overseas, and the goods come from the inside-area directly, in addition to the documents required in Paragraph (1) of this Article , the inside-area enterprise shall also provide the original customs declaration form for exported goods, or other customs supervision voucher, the storage contract or agreement between the overseas entity and inside-area warehouse or storage facility, the certificate issued by the inside-area warehouse or storage facility certifying the overseas entity's ownership of the goods.

(3) In the case of purchasing goods from overseas, and the goods come from inland outside-area, in addition to the documents required in Paragraph (1) of this Article, the inside-area enterprise shall also provide the original customs declaration form for exported goods, or other customs supervision voucher and the certificate issued by a inland outside-area warehouse certifying the overseas entity's ownership of the goods.

(4) In the case of purchasing goods from overseas, and resell the goods to an inland outside-area enterprise, the inland outside-area enterprise is to declare customs for the import of the goods directly and make the payment to the inside-area enterprise and in turn, the inside-area enterprise is to pay overseas, the Registration Certificate, the contract or agreement, the invoice, the relevant debit note or settlement receipt, the inland outside-area's original customs declaration form for imported goods are required. The bank must mark on the original customs declaration form for imported goods the details such as the name of the enterprise which pays in foreign exchange, date of payment and amount. If the payment in foreign exchange is to be made by inland outside-area enterprise to the inland-area enterprise and the original customs declaration form for imported goods has been retained in the bank, the bank shall also make the notes stating "the original customs declaration form for the imported goods has been retained" and record the settlement amount, date of payment and the copy of the customs declaration form submitted by the enterprise which receive the payment or the electronic ledge notes, or certificate regarding the close of file.

Article 14 An inside-area enterprise can make payment to inland outside-area enterprise at the bank with the valid voucher and commercial documents by one of the following methods:___

(1) In the case of purchasing goods directly from inland outside-area, the goods come form inland outside-area, the payment is to be made directly to inland outside-area, the enterprise shall go through the formalities by presenting the Registration Certificate, contracts or agreements, invoices, the original spreadsheet for customs recording on incoming goods, or the inland outside-area enterprise's original customs declaration form for exported goods.

(2) In the case of entering into contract with a overseas entity and the goods is to be shipped overseas by a inland outside-area enterprise, in addition to the vouchers and the commercial documents required in Paragraph (1) of this Article, the enterprise shall also provide the relevant debit note or payment receipt.

(3) In the case of purchasing goods from inland outside-area and the goods comes from inside-area, the inside-area enterprise shall produce the Registration Certificate, the contract or agreement, the invoice, the original spreadsheet for customs recording on inbound goods or the original customs declaration form for exported goods or other customs supervision voucher, the storage contract or agreement between the inland outside-area enterprise and the inside-area warehouse or the certificate issued by the inside-area warehouse certifying the inland outside-area enterprise's ownership of the goods.

Article 15 An Inland outside-area enterprise can purchase goods from inland outside-area enterprise and make payment at the bank with the valid voucher and commercial documents by one of the following methods: _

(1) In the case that the goods comes from inside-area directly, or the goods come from overseas that have not entered inside-area and have been declared outside, the payment is to be made to inside-area, the copy of the inside-area enterprise's Registration Certificate, the contract or agreement, the invoice or the valid voucher and the commercial documents corresponding to the relevant method of payment.

(2) In the case that the imported goods are to be declared by inland outside-area enterprise from inside-area and make payment to other inland outside-area enterprise, in addition to the voucher and the commercial documents required in Paragraph (1) of this Article, the enterprise shall present the storage contract or agreement between inland outside-area enterprise and inside-area warehouse, and the certificate issued by the inside-area warehouse certifying the inland outside-area enterprise's ownership of the goods.

(3) In the case that the goods are to declared for importing at inside-area customs and make payment to overseas, in addition to the vouchers and the commercial documents required in Paragraph (1) of this Article, the enterprise also need to present the original spreadsheet for customs recording on the inbound goods.

In the case that the goods come from inland outside-area and to be declared for importing at inside-area customs and make payment to overseas, in addition to the vouchers and the commercial documents required in Paragraph (1) of this Article, the enterprise shall present the storage contract or agreement between inland outside-area enterprise and inside-area warehouse, and the certificate issued by the inside-area warehouse certifying the inland outside-area enterprise's ownership of the goods and the other inland outside-area enterprise's original custom declaration form for exported goods.

Article 16 When an inside-area enterprise cannot provide the relevant voucher and the commercial documents, it shall provide the documents to the bank according to the following rules, the bank which make the payment in foreign exchange shall go through formalities to verify, record and wind up the case. The bank shall keep the record for inspection. If the enterprise fails to provide by the deadline, the bank which make the payment in foreign exchange shall report to the SAFE office where it is registered within 3 working days by the end of each season.

(1) In the case that the inside-area enterprise is to make the payment to overseas by collect, according to the relevant method of settlement, the enterprise shall provide the relevant original customs declaration form for imported goods or the spreadsheet for customs recording on the inbound goods (under purchase foreign exchange item) and the inland outside-area enterprise' original customs declaration form for exported goods.

(2) In the case that the inside-area enterprise is to make the payment to overseas by other methods, according to the relevant method of payment, the enterprise shall provide the inside-area enterprise's original spreadsheet for customs recording on the inbound goods or the inland outside-area enterprise's original customs declaration form for exported goods.

If the outside-area enterprise cannot provide the foregoing original customs declaration for exported goods due to the needs for verification and other subjective reasons, the duplicate copy of this document is acceptable.

Article 17 In the case of the transaction between inside-area enterprises, the Registration Certificate, the contract or agreement, the invoice and other valid voucher and the commercial documents certifying the validity and the good faith of the subject transaction, if the payment is to be paid in RMB or self-retained foreign currency, the enterprise cannot pay by purchasing foreign exchange.

Article 18 In the case of the settlement of receipts in foreign exchange on the inside-area enterprise' current items, the enterprise shall go through the formalities at the bank by presenting the valid vouchers and the commercial documents certifying the truth of the transaction; For the settlement of foreign exchange on capital item shall proceed in accordance with the relevant regulations on inland outside-area accounts.

Article 19 In the case of an inside-area enterprise which is on the [List of Entities for Payments in Foreign Exchange for Imported Goods] is to make the payment of foreign exchange from a different location, the enterprise shall submit the relevant application to the SAFE office where it is registered.

Chapter IV Administration on Verification

Article 20 In the case of the payment is to be made to overseas by an inside-area enterprise based on the customs declaration form for imported goods or the spreadsheet of customs recording for incoming goods, or the payment is to be made to overseas by collect and the original customs declaration form for imported goods or the spreadsheet of customs recording for inbound goods is required to provide to the bank according to the relevant regulations, the payment bank shall go through formalities to verify, remark, and wind up the case on electronic record, make remarks on the paper document of the original-paper of customs declaration form for imported goods and keep the relevant record for inspection. If the spreadsheet of customs recording for inbound goods is not added in to China's electronic system for law enforcement at ports, it is not necessary to verify, remark and wind up the case on electronic record, but the bank must make remarks on the paper document of the original-paper of customs declaration form for imported goods and keep the relevant record for inspection.

Article 21 In the case that an inside-area enterprise is to ship the goods to overseas and the outbound goods is subject to customs recording, the verification formality for receipts in

foreign exchange on exported goods is not required; in the case that the enterprise has declared customs for the exported goods, it shall go through verification formality for receipts in foreign exchange at the SAFE office where it is registered.

Article 22 In the case of purchasing of goods located inside-area by outside-area enterprise, the verification formality for imported goods is required.

In the case that goods located in inside-area are owned by other inland outside-area enterprise, when the inland outside-area enterprise make the payment to the inland outside-area enterprise which owns the goods, it shall fill in the verification voucher for import trade, the bank shall make the note on the payment voucher stating "transmission of foreign exchange outside the bonded area under custom supervision", and forward the payment information to the SAFE office; when the inland outside-enterprise receives the payment of the foregoing inland outside-area enterprise, it shall go through verification formality by presentation of the special sheet for receipt of payment on exported goods issued by the bank. When the receipt bank issue the special sheet of receipt of payment on exported goods to this inland outside-area enterprise, it shall write down the 22 digits specific number for verification of receipt in foreign exchange on the special sheet of receipt of payment on exported goods and record the mark "transmission of foreign exchange outside the bonded area under custom supervision".

Article 23 In the case that the inside-area enterprise is to make a payment at a different location based on the [List of Entities for Payments in Foreign Exchange for Imported Goods], according to the relevant regulations on the payments in foreign exchange made by inland inside-area enterprises at a different location, the enterprise shall go through the verification formality with the original customs declaration form for imported goods and other relevant vouchers at the SAFE office where it is registered.

Chapter V Attachment

Article 24 When the bank complete the formalities of the purchase of foreign exchange or the sale of foreign exchange through foreign exchange accounts administration information system, it shall make the note on the Registration Certificate and affix the seal. The bank shall prepare the statistics report on the information of the sale and purchase of inside-area enterprises (the form is attached) within 10 working days by the end of each season and report to the SAFE office where it is registered.

Article 25 The SAFE office shall issue the list of the inside-area enterprises which failed to provide the relevant valid voucher and the commercial documents for the payments made to overseas or inland outside-area to the banks under its jurisdiction within 10 working days by the end of each season. As of the date of the issuance of such list, if the payment method is not paid on collect, the banks shall not handle the foreign exchange payment for these enterprises. In the special circumstance, the banks can proceed upon pre-approved by the SAFE office on the truth of each transaction.

Article 26 In case an inside-area enterprise violates this Manual, the SAFE office shall punish the violators according to <<Rules on Administration of Foreign Exchange>>, <<Measures of Administration of Foreign Exchange in Bonded Area under Customs Supervision>> (hereinafter referred as the "Measures") and other foreign exchange regulations.

Article 27 This Manual is applicable to Type B bonded logistics centre.

Article 28 This Manual shall be effective starting from October 1, 2007. For issues not covered in this Manual, the Measure shall apply. For issues not specified in this Manual, the relevant regulations of administration of foreign exchange in inland outside-area shall apply. For the regulations formulated prior to this Manual which are inconsistent with the Manual, this Manual shall prevail.

国家外汇管理局综合司关于印发《保税监管区域外汇管理办法操作规程》的通知

发布时间:2007-10-08 文号:汇综发【2007】166号 来源:国家外汇管理局 [打印]

国家外汇管理局各省、自治区、直辖市分局、外汇管理部，深圳、大连、青岛、厦门、宁波市分局：

为贯彻落实《保税监管区域外汇管理办法》（以下简称《办法》），国家外汇管理局制定了《保税监管区域外汇管理办法操作规程》（以下简称《操作规程》）。现将《操作规程》印发给你们，请遵照执行，并就有关事项通知如下。

一、自2007年10月1日起，国家外汇管理局各分支机构（以下简称外汇局）不再对保税监管区域内企业核发《保税区外汇登记证》、《出口加工区外汇登记证》等各类保税监管区域外汇登记证明及《外商投资企业外汇登记证》，而只颁发《保税监管区域外汇登记证》。同时收缴已颁发的《保税区外汇登记证》、《出口加工区外汇登记证》等各类保税监管区域外汇登记证明及《外商投资企业外汇登记证》。换证工作应当于2008年1月1日前完成。

二、换证期间，原各类保税监管区域外汇登记证明、《外商投资企业外汇登记证》和新颁发的《保税监管区域外汇登记证》同时使用。2008年1月1日起，不再使用《保税区外汇登记证》、《出口加工区外汇登记证》等各类保税监管区域外汇登记证明及《外商投资企业外汇登记证》。区内企业凭《保税监管区域外汇登记证》办理经常和资本项目外汇业务，银行应当按规定做好相应外汇账户管理等信息的收集和报送工作。

国家外汇管理局各分局、管理部接到本通知后，立即转发辖内支局和保税监管区域管理机构以及银行、企业等，做好宣传及换证准备工作，及时为区内企业换发《保税监管区域外汇登记证》，并尽快完成相关操作培训。执行中如遇问题，请及时向国家外汇管理局综合司反馈。

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期限一年。其中区内外商投资企业还应当同时遵守境内区外外商投资企业验资询证、联合年检等外汇管理规定。

第二章 外汇账户管理

第七条 区内企业开立、变更、关闭经常项目外汇账户，持《登记证》，按照境内区外经常项目外汇账户管理规定，直接到银行办理相关手续。

第八条 区内企业开立、变更、关闭资本项目外汇账户，持《登记证》，按照境内区外资本项目外汇账户管理规定办理，并按照相应外汇账户管理规定办理外汇收支。

第九条 区内企业外汇账户统一纳入外汇账户管理信息系统进行管理。区内企业经常项目外汇收支，包括收汇、付汇、结汇、购汇均应通过外汇账户进行。

第十条 银行为区内企业开立外汇账户时，应当在《登记证》相应栏目中填写开户银行名称、账号、币种、账户性质和开户日期，并加盖印章。

银行应当区分区内企业与境内区外企业外汇账户，分别按照相应规定办理外汇业务，并遵守外汇账户管理信息系统要求。

第十一条 银行和企业不得出租或者租用、出借或者借用以及超出规定的收支范围使用外汇账户，不得利用外汇账户代其他机构和个人收付、保存外汇资金。

第三章 外汇收支和结售汇管理

第十二条 区内企业的外汇收入可以按相关管理规定调回境内或存放境外。

第十三条 区内企业向境外支付货款，有下列形式之一的，应持以下有效凭证和商业单据到银行办理。

（一）向境外购买货物，货物直接从境外报关或者备案进口的，应当凭《登记证》、合同或协议、发票、其他与支付方式对应的有效凭证及商业单据办理。如区内企业提供的正本进口货物报关单上的经营单位为其他企业，还需提供相应的代理进口协议。如区内企业提供的正本进境货物备案清单上的经营单位为其他企业，还应提供相应的买卖合同或者仓储协议以及仓储企业出具的货权属于区内企业的证明。

（二）向境外购买货物，货物直接来源于区内的，除提供本条第（一）项所需凭证和商业单据外，还需提供正本出口货物报关单或者其他海关监管凭证、境外企

业与区内仓储企业签订的仓储合同或者协议、区内仓储企业出具的货权属于境外企业的证明等办理。

(三) 向境外购买货物, 货物来源于境内区外的, 除提供本条第(一)项所需凭证和商业单据外, 还需提供正本出口货物报关单或者海关对该货物在境内区外的监管凭证以及境内区外企业出具的货权属于境外企业的证明。

(四) 向境外购买货物, 再将货物转卖给境内区外企业, 并由境内区外企业直接在境内区外报关进口的, 境内区外企业向区内企业支付, 区内企业再向境外支付时, 应凭《登记证》、合同或者协议、发票、相应的收账通知或结汇水单、境内区外企业正本进口货物报关单办理。银行须在该正本进口货物报关单上签注付汇企业名称、付汇日期、金额。如境内区外企业向区内企业付汇时, 正本进口货物报关单已留存付汇银行, 还应出具注明“正本进口货物报关单已留存”和签注付汇金额、日期及收款企业的报关单复印件或者电子底账核注、结案证明。

第十四条 区内企业向境内区外支付货款, 有下列形式之一的, 应持以下有效凭证和商业单据到银行办理。

(一) 直接从境内区外购买货物, 货物来源于境内区外, 并直接向境内区外支付, 应当凭《登记证》、合同或协议、发票、正本进境货物备案清单或者境内区外企业正本出口货物报关单办理。

(二) 与境外企业签订合同, 货物由境内区外企业报关出境, 除提供本条第(一)项规定的凭证和商业单据外, 还需提供相应的收账通知或者结汇水单。

(三) 向境内区外购买货物, 货物来源于区内的, 区内企业应凭《登记证》、合同或协议、发票、正本进境货物备案清单或者正本出口货物报关单或者其他海关监管凭证、境内区外企业与区内仓储企业的仓储合同或协议以及区内仓储企业出具的货权属于境内区外企业的证明。

第十五条 境内区外企业从区内购买货物支付货款, 有下列形式之一的, 应持以下有效凭证和商业单据到银行办理。

(一) 货物直接来自区内, 或者来源境外但不进入区内而直接在境内区外报关进口, 向区内支付的, 应当凭区内企业《登记证》复印件、合同或协议、发票以及支付方式对应的有效凭证及商业单据办理。

(二) 货物由境内区外企业从区内报关进口, 向其他境内区外企业支付的, 除提供本条第(一)项所需凭证和商业单据外, 还需提供其他境内区外企业与区内仓储企业的仓储合同或协议以及区内仓储企业出具的货权属于其他境内区外企业的证

明。

（三）货物从区内报关进口，向境外支付的，除本条第（一）项所需凭证和商业单据外，还需提供正本进境货物备案清单。

货物来源于境内区外而从区内报关进口，并向境外支付的，除提供本条第（一）项所需凭证和商业单据外，还需提供境外企业与区内仓储企业的仓储合同或协议以及区内仓储企业出具的货物属于境外企业的证明及其他境内区外企业的正本出口货物报关单。

第十六条 区内企业付汇时无法提供相关凭证和商业单据，应在付汇后 90 天内按下列规定向付汇银行提供，由付汇银行按规定办理核注结案及签注手续，并留存备查。未在规定时间内提供的，付汇银行应在每季度结束后 3 个工作日内上报该注册地外汇局。

（一）区内企业以货到付款以外方式对境外支付货款的，根据结算方式要求，提供对应的正本进口货物报关单或者进境货物备案清单（购汇项下）、境内区外企业正本出口货物报关单等。

（二）区内企业以货到付款以外方式向境内区外支付货款的，根据结算方式要求，提供对应的区内企业正本进境货物备案清单或者境内区外企业正本出口货物报关单。

前款所称境内区外企业正本出口货物报关单等，因区外企业核销需要等客观原因不能提供的，可以提供复印件。

第十七条 区内企业之间的交易，应当持《登记证》、合同或协议、发票等证明交易合法、真实的有效凭证和商业单据，以人民币或者以自有外汇支付，不得购汇支付。

第十八条 区内企业经常项目外汇收入结汇，凭证明交易真实性的有效凭证和商业单据直接到银行办理，资本项目按照境内区外相关规定办理。

第十九条 “对外付汇进口单位名录”上的区内企业办理异地付汇业务，应当向注册地外汇局申请办理异地进口付汇备案手续。

第四章 核销管理

第二十条 区内企业凭进口货物报关单向境外支付或者凭进境货物备案清单购汇向境外支付的，或者以货到付款以外方式向境外支付但按规定应向付汇银行提供

正本进口货物报关单或者进境货物备案清单的，付汇银行应按规定办理电子底账核注、结案等手续，并在纸质正本进口货物报关单上进行签注，留存相关凭证备查。若进境货物备案清单未纳入中国电子口岸执法系统，则暂不须办理电子底账核注、结案等手续，但须在纸质正本进境货物备案清单上进行签注，留存相关凭证备查。

第二十一条 区内企业向境外出口货物，在海关办理货物出境备案的，收汇后无需办理出口收汇核销；在海关办理货物出口报关的，区内企业应当按照境内区外相关规定到外汇局办理出口收汇核销。

第二十二条 境内区外企业购买区内货物，需办理进口核销手续。

区内货物货权属于其他境内区外企业，境内区外企业向该境内区外货权企业支付时，应填写贸易进口付汇核销单，银行应当在付汇凭证上注明“保税监管区域外转汇”，并将付汇信息传送给外汇局；该境内区外货权企业收到前款境内区外企业的外汇后，按规定凭收汇银行出具的出口收汇核销专用联办理核销手续。该收汇银行在向境内区外货权企业出具出口收汇核销专用联时，应当在出口收汇核销专用联上编写 22 位核销收汇专用号码并注明“保税监管区域外转汇”字样。

第二十三条 区内企业凭《进口付汇备案表》异地付汇的，按照境内区外异地付汇的相关规定，凭正本进口货物报关单及其他相关凭证到注册地外汇局办理进口付汇核销手续。

第五章 附则

第二十四条 银行通过外汇账户管理信息系统为区内企业办理购汇或者结汇手续后，应当同时在《登记证》相应栏目中签注，并加盖印章。银行应于每季度结束 10 个工作日内，统计本银行办理区内企业结汇、购汇情况（格式见附表），报注册地外汇局。

银行在为区内企业办理外汇业务时，应当留存相关有效凭证和商业单据 5 年备查。

第二十五条 外汇局于每季度结束 10 个工作日内，将未按规定提供向境外或者境内区外付汇项下对应的有效凭证和商业单据的区内企业名单，向辖内银行进行发布。银行自外汇局发布之日起不得直接为列入名单的区内企业办理非货到付款支付方式的外汇业务。有特殊情况的，由外汇局逐笔审核其收支真实性后办理。

第二十六条 区内机构违反本操作规程，由外汇局根据《外汇管理条例》、《保税监管区域外汇管理办法》（以下简称《办法》）及其他外汇管理规定予以处罚。

第二十七条 保税物流中心 B 型适用本操作规程。

第二十八条 本操作规程自 2007 年 10 月 1 日实施。本操作规程未做规定的，按照《办法》执行；《办法》规定不明确的，按照境内区外相关外汇管理规定执行。以前外汇管理规定与本操作规程规定不一致的，以本操作规程为准。